



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MEMORANDUM FOR: Steven Musher
Associate Chief Counsel (International)

FROM: Craig A. Sharon, APA Program Director

DATE: February 12, 2010

SUBJECT: Revised APA Quarterly Report for FY 2010,
First Quarter Ending 12/31/09

The following are the APA Program's revised results for the first quarter of FY 2010 ("Q1"). This quarterly report supercedes the original quarterly report sent to you on January 27, 2010.

APAs Completed

The APA Program completed 24 APA matters in Q1, consisting of 4 withdrawals, 10 unilateral APAs and 10 bilateral APAs.

Negotiating-Position Papers

The APA Program completed 9 bilateral negotiating position papers in Q1.

Annual Reports

The APA Program completed its review of and closed 184 annual reports in Q1.

New Matters

The APA Program received 38 new APA matters in Q1, consisting of 26 bilateral matters and 12 unilateral APA matters.

APA Inventory

The APA Program has an ending Q1 inventory of 352 open matters.¹ This consists of 282 bilateral and 70 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of December 31, 2009. Please contact me at (202) 435-5222 if any additional information is required.

Respectfully submitted,

Craig A. Sharon
APA Program Director

Attachments

cc: LMSB Commissioner
Director, International
National Director of Appeals
LMSB Division Counsel

1. This equals beginning Q1 inventory of 338 matters, plus 38 receipts, less 24 closures ($338 + 38 - 24 = 352$). We made one adjustment to the ending inventory as of September 30, 2009.

2. The 352 open matters include 31 pending dollar filings (18 bilateral and 13 unilateral). Thus,

- The APA Program has an inventory of 321 active cases, i.e., 352 open matters less 31 pending dollar filings.
- The 321 active cases consist of 264 bilateral cases (282 total bilateral matters less 18 pending bilateral dollar filings) and 57 unilateral cases (70 total unilateral matters less 13 pending unilateral dollar filings).
- The APA Program has forwarded 99 of the 321 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 222 cases, consisting of 165 bilateral (264 active bilateral cases less 99 forwarded to Competent Authority) and 57 active unilateral cases.